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MAY 09 2006


Barbara Felton

Attorney Docket No.: 100794-00156 (FUJI 19.348)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor(s) : Takashi KAKU
Ryoji OKITA
Serial No. : 10/047,132
Filed : January 15, 2002
Title : NOISE CANCELING METHOD AND APPARATUS
Examiner : Freshteh N. Aghdam
Group Art Unit : 2631
Confirmation No. : 4267

May 9, 2006

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

NOTICE OF APPEAL

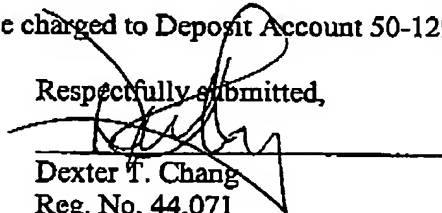
Sir:

Applicant hereby appeals to the Board of Appeal from the final rejection dated December 9, 2005, of non-allowed claims 1-4 and 7-11.

1. (x) A request for an extension of time to respond to the final rejection for two (2) month(s) is enclosed herewith.
2. (x) A timely response to the final rejection, as provided in 841 O.G 1411, is enclosed herewith.

Any fee due with this paper may be charged to Deposit Account 50-1290.

Respectfully submitted,


Dexter T. Chang
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DTC:bf

04133243_1

Serial No. 10/047,132

Page 1 of 1

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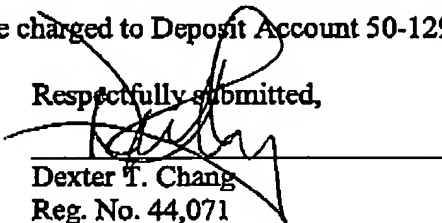
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